

STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION

Illinois Commerce Commission)	
On Its Own Motion)	
)	20-NOI-01
Notice of Inquiry Regarding)	
Energy Affordability)	

REPLY COMMENTS OF THE PEOPLE OF THE STATE OF ILLINOIS

Pursuant to 2 Ill. Adm. Code Part 1700, the People of the State of Illinois (the "People" or the "AG"), through Kwame Raoul, Attorney General of the State of Illinois, submit their Reply Comments in response to the Notice of Inquiry issued March 18, 2020, by the Illinois Commerce Commission (the "Commission" or the "ICC"), in the above-styled docket.

I. Introduction and Background

In the People's initial comments, we argued that Illinois consumers are experiencing an energy insecurity crisis that needs to be addressed at every level of government, AG IC at 6, and demonstrated that households experiencing energy insecurity are disproportionately low-income, renters, ages 60 or older, Black, Latinx, and Native American. *Id.* at 1-2. To remedy this crisis, we provided several recommendations, which we reassert below. In addition to reasserting our initial recommendations, we also adopt some recommendations as provided in the initial comments of other parties.

As a preliminary point, Citizens Utility Board ("CUB") and Commonwealth Edison's ("ComEd") initial comments reference the stipulation agreement reached in *Illinois Commerce Commission on its Own Motion, In the Matter of Moratorium on Disconnection of Utility Services during the Public Health Emergency Declared on March 9, 2020 pursuant to Sections 4 and 7 of the Illinois Emergency Management Agency Act*, ICC Docket No. 20-0309 (hereafter

“Moratorium Docket”). CUB IC at 6, ComEd IC at 2. Under the terms of the Moratorium Docket agreement, utilities are required to provide certain data related to their customer base, disconnections, deferred payment arrangements, and more. The People of Illinois reviewed some of the data filed by utilities in the Moratorium Docket in preparation for this reply comment. This data demonstrates, in part, that utility arrearages, as evidenced by deferred payment agreements, and notices of disconnections as well as disconnections even during the COVID-19 crisis moratorium, vary significantly by zip code.

According to utility-provided data in the Moratorium Docket, ComEd disconnected 9,553 residential customers in September 2020. Some zip codes had zero disconnections, while others had more than 150. Similarly, Ameren disconnected 6,543 residential customers. Some zip codes had zero disconnections, while others had more than 200. These disparities cannot be fully explained by differences in customer base size between zip codes. For example, ComEd’s data shows that zip code 60126 has a residential customer base of 17,988 but had only 1 disconnection in September, while 60411 has a residential customer base of 22,076 and had 195 disconnections. Clearly a 23% difference in customer base cannot explain a 19,000% difference in disconnections. Similarly, Ameren’s data shows that zip code 62025 has a residential customer base of 12,919 and had zero disconnections in September, while 61614 has a residential customer base of 13,792 (a difference of less than 7%) and had 216 disconnections.

ComEd’s Moratorium Docket data supports the People’s finding that unaffordability is often split along racial and class lines. For example, zip code 60126, had 1 disconnection, has a median household income of \$111,420, and is 82% white, while 60411 had 195 disconnections,

has a median household income of \$46,711, and is 50% Black.¹ Ameren’s data doesn’t show as significant racial and class disparities, but the variations among zip codes is undeniable.

It is also important to note that of Ameren’s 6,453 disconnections during this period, only 155 households were labeled “low-income,” and of ComEd’s 9,553 disconnections, only 152 households were labeled “low-income.” The State of Illinois clearly needs to revisit its definitions of “low-income,” “affordability,” “vulnerable customers,” and other relevant terms if such a significant percentage of disconnected ratepayers are not considered “low-income” as the term is currently defined. The examples provided in this comment are not meant to target any particular utility, as we are sure that further analysis will show similar disparities throughout the state. Instead, the People seek to use these examples to demonstrate a social problem that can potentially be remedied by adopting the recommendations in our initial and reply comments.

Summary of Recommendations

The People maintain our position that the Commission should set ambitious goals to close the energy affordability gap and make basic utilities affordable for all Illinois households.

- a.** Define and Work Toward Ambitious Goals.
- b.** Target Assistance to Vulnerable Customers and Communities.
- c.** Enforce Flexible Collection Practices, Increase Reporting Requirements and Analyze Data.
- d.** Prohibit Utilities from Disconnecting Customers Who Pay an Affordable Amount Toward Their Bills.

¹ Data based on Census American Community Survey, 2018, compiled by <https://www.illinois-demographics.com/>.

- e. Focus Energy Efficiency Efforts on Weatherization and Improving Housing Standards.

II. Notice of Inquiry Questions and Responses

a. Definitions

Affordability: In the People’s initial comments, we stated that energy affordability needs “to be defined from the perspective of the lowest income group because the lower the income the greater the impact of *any* payment.” AG IC at 8. As a result, we requested the Commission “define affordability [as an energy cost] at a number below 6% of annual household income and approaching the national median energy burden of 3.1% of annual household income.” AG IC at 8. The People maintain this request. We further requested in our initial comments that the water and wastewater affordability standard be defined as 4% of the customer household income. AG IC at 9. In contrast, Elevate Energy and Metropolitan Planning Council (collectively, “EE+MPC”) cited the Environmental Protection Agency’s (“EPA”) standard for water affordability as 2.5% of household income. EE+MPC IC at 2. Upon review, the People request that the Commission define water affordability under this EPA standard of 2.5%. With energy services already occupying a significant portion of household income, it is important to define water affordability at a lowest-possible cost to consumers. The EPA’s 2.5% standard is a federal regulatory standard and best accomplishes this goal.

Critical Medical Needs Customers: The People maintain our request that the critical medical needs customer category should be expanded to include any customer who has a certified medical necessity and qualifies for a medical payment arrangement. See AG IC at 9. These customers need expanded protections beyond being on a list of vulnerable customers under Section 8-204 of the Act, and customers of all essential regulated utilities – electricity, natural

gas and water/wastewater – should be protected from disconnection and entitled to a medical payment arrangement.

Disconnection / Reconnection: The People maintain our request that any customer who is working with the utility and attempting to enter and keep an *affordable* payment arrangement should never face disconnection. Aqua Illinois (“Aqua”) defines disconnection generally as “the temporary or permanent cessation of utility service.” Aqua IC at 18. For purposes of this Reply, the People adopt Aqua’s definition.

Any customer who is disconnected should be reconnected immediately after entering an affordable payment arrangement with the disconnecting utility and should not be required to pay their full past due amount before having their utility service restored. Reconnection policies vary by company. For example, Ameren states that a customer is reconnected when the customer “remedies the situation to have utility service reestablished at the premises,” a vague and potentially insurmountable barrier if that requires payment of all arrearages and/or a deposit. Ameren IC at 14; see also 83 Ill. Adm. Code 280.30. Aqua requires customers pay arrearages plus a reconnection fee. Aqua IC at 19. Reconnection remedies need to be flexible enough to ensure that vulnerable customers are not forced to pay several hundred dollars in arrearages and deposits before the utility restores their service. If customers do not pay their bill, it is likely that they cannot afford that bill. It is unreasonable to expect customers to pay arrearages in one lump sum—rather than entering a post-disconnection DPA—to have their service immediately restored. As indicated on pages 13-15 below, requiring large payments to reconnect to essential

service drives financially strapped customers to predatory lenders who may charge up to 400% per year, as opposed to the 1.5% per month (18% per year) interest rate on late payments.²

Displacement: The People recommend that the Commission adopt the definition of displacement provided by CUB: “any circumstance in which a utility account holder, following disconnection of gas, electric or water service, a) permanently moves out that *premise*, whether by choice or through eviction, regardless of subsequent destination or subsequent utility account status, or b) fails to reconnect utility service at the current premise or any other premise, regardless of whether or not they remain at the same location.” CUB IC at 4.

Energy Burden: The People maintain our request that energy burden be defined as “the percentage of household income spent on energy bills,” with 6% and 10% being defined as high and severe energy burdens, respectively. AG IC at 10. The People also support adopting the definition of “water burden,” as the percentage of household income spent on water bills, with 2.5% being the standard by which high water burden is measured. EE+MPC IC at 6.

Energy Insecurity: The People maintain our request that the Commission define energy insecurity as “the inability to adequately meet basic household heating, cooling, and energy needs over time.” AG IC at 11. The People also support adopting the corresponding definition of “water stress,” which “occurs when communities face difficulties in access to water services.” EE+MPC IC at 6.

Equity: The People request that the Commission expand the definition of equity that emphasizes fairness between customers and investors, as defined in the Public Utilities Act and cited in

² See e.g. Kelly Anne Smith, *The True Cost of Payday Loans—And Some Borrowing Alternatives*, Forbes (Oct. 27, 2019, 8:00 AM), <https://www.forbes.com/sites/advisor/2019/10/27/the-true-cost-of-payday-loans/?sh=46922b916947>. See also 83 Ill. Adm. Code 280.60(d)(2).

CUB’s Initial Comment to include equity among customers and to include energy and water/wastewater. CUB IC at 6, citing 220 ILCS 5/1-102(d). The People support the expansion of equity to include Water Equity, “because all communities, regardless of income, should have access to safe, clean, affordable drinking water and wastewater services, resilience in responses to floods, drought, and other climate related incidents”. EE+MPC IC at 7. The disparate indicators of affordability, such as disconnections, disconnection notices, deferred payment arrangements, and deposit requirements reported for customers in different zip codes and revealed by the data filed in ICC Docket 20-0309 demonstrate that some customers and communities face significantly greater challenges to afford essential utility services, raising the issue of unequal treatment and inequity.

The need to expand the notion of equity to address disparities in treatment among communities served by a utility is further highlighted by the concern expressed by several commentators that not all communities have the same access to service and equity in infrastructure and reliability. Case in point, the discussion presented by Equity Legal Services, the Metropolitan St. Louis Equal Housing and Opportunity Council, Natural Resources Defense Council and Earthjustice (collectively “Equity Legal”) of the unreliability of the water and wastewater system in Centreville Illinois, a low-income metro-east community of color (95% of the residents are African American) provides a telling portrait of a community denied water equity. Equity Legal IC at 3-4.

Low-Income Households: The People’s initial comments defined low-income as “[h]ouseholds with income at or below 200% of the Federal Poverty Level [“FPL”].” AG IC at 11. CUB defined low income as households at or below 300% FPL. CUB IC at 4. Upon review, the People agree with CUB’s assessment and recommend the Commission define low-income as households

at or below 300% FPL, “to maximize public understanding of and coordination between the fullest possible range of private and publicly funded financial assistance programs.” *Id.* The People reassert that the Commission should set ambitious standards to ensure that utilities are affordable for all people and believe that CUB’s definition is the best approach to accomplish this goal.

Vulnerable Customers: The People maintain our request that vulnerable customers be defined as those who are more likely to experience high and severe energy burdens, including *but not limited to* low-income, renters, older, Black, Latinx, and Native American customers. See AG IC at 11. The People would specifically like to expand this definition to include customers who “live in a census tract that has been designated an environmental justice area or which meets accepted criteria to be considered a low-income tract,” as suggested by CUB. CUB IC at 5.

ComEd notes that, because it does not track vulnerability in broad terms, it “relies on customers to self-certify as ‘vulnerable.’” ComEd IC at 32. While the People understand that self-certification may be preferable to complex tracking of vulnerability, we also recognize that some factors (such as consumer zip codes and environmental justice areas) can be tracked fairly easily. While this may result in an over-inclusive designation because not all customers in the geographic area may be low-income, the harm from treating customers who do not qualify as low income is minimal: they would receive more flexible payment arrangements if they have arrearages. Therefore, we request that utilities maintain records and provide data related to these trackable factors to the Commission. The People also request that utilities take proactive steps to inform customers who are in low income census tracks or environmental justice communities of their right to self-certify to receive assistance or bill payment flexibility and assistance when necessary.

Undefined Terms Critical to Understanding Utility Service Affordability

The Midwest Energy Efficiency Alliance (“MEEA”) Response to Notice of Inquiry at page 4 offered two definitions that the People maintain should be included in the affordable utilities’ lexicon:

Energy poverty: An Energy Policy journal publication defined ‘energy poverty’ as “an inability to realize essential capabilities as a direct or indirect result of insufficient access to affordable, reliable and safe energy services, and taking into account available reasonable alternative means of realizing these capabilities” (Day et al. 2016).

MEEA notes that “This definition is particularly useful because it deals with how customers use utilities and why they are essential. For example, customers who have no water service cannot perform the essential daily task of hand-washing and bathing.”

Energy use intensity: Energy use intensity is defined as “energy consumption normalized by building square area” (Reames 2016). An example of the term’s application: low-income customers tend to use less energy overall due to... smaller living spaces, but they often pay for more energy per square area, indicating energy inefficient housing (Reames 2016).

The People recommend that the Commission adopt these definitions to guide its affordability initiatives.

b. Information Collection and Reporting Requirements

The People maintain our request that the Commission proactively require utilities to regularly report billing and collection activities, so that it may monitor whether utilities are complying with the Rules, determine how identifiable communities are affected, and target its efforts to ensure affordability accordingly. See AG IC at 15. The People also agree with Ameren’s request that data “be consistent across the State and presented in a manner that allows for analysis yet ensures customer privacy,” AIC IC at 16. CUB’s request that the “data points from the Stipulation in Docket No. 20-0309 should be included in permanent ongoing data

collection for each public utility,” CUB IC at 6-7, is consistent with the People’s recommendation to continue utility reporting of the metrics established in the 2020 Moratorium Order Stipulation. AG IC at 14-15, citing ICC Docket 20-0309.³ The People further support Equity Legal’s request that the Commission ensure equity and nondiscrimination in water infrastructure by requiring “regulated water utilities to include additional information in their annual reports on the geographic distribution of water main breaks and other types of system/service deficiencies, as well as their work to maintain, repair and/or replace distributed water infrastructure.” Equity Legal IC at 5.

The People disagree with Mt. Carmel and North Shore/Peoples Gas assessments that current reporting requirements are sufficient to protect consumers and should not be expanded. Mt. Carmel IC at 5, NS/PGL IC at 18. Current reporting is uneven, inconsistent and not transparent, with Peoples Gas subject to one set of disclosures, see SMP Quarterly Reports, available at <https://www.icc.illinois.gov/programs/Natural-Gas-Investigations> ; energy providers subject to report winter disconnections in a manner that is very limited and difficult to decipher, 83 Ill. Admin. Code 280.180(h); and other information only available upon request in docketed proceedings. See e.g. *The Peoples Gas Light and Coke Company Petition pursuant to Rider UEA Service to Initiate a Proceeding to Determine the Accuracy of the Rider UEA Reconciliation Statement*, ICC Docket No. 18-1465/1466; *Nicor Gas, Petition to Determine the Accuracy of the Rider 26 Reconciliation Statement*, ICC Docket 18-1437. The People request that the Commission require utilities to provide any and all information that would help make affordable

³ Illinois Commerce Commission On Its Own Motion In the Matter of Moratorium on Disconnection of Utility Services during the Public Health Emergency 15 Declared on March 9, 2020 pursuant to Sections 4 and 7 of the Illinois Emergency Management Agency Act, ICC. Docket No. 20-0309, (“Moratorium”) Order, Exhibit 1, Large Utilities Stipulation at page 16 (June 18, 2020).

and equitable utilities a reality for all people in Illinois. The reporting agreed upon in Docket 20-0309 is a good place to start.

c. Assistance Programs

As explained in the People's initial comments, current assistance programs are insufficient to address Illinois' affordability crisis. As Aqua Illinois and Illinois-American Water Company ("IAWC") demonstrate, current state and federal assistance programs do not provide water and wastewater bill payment assistance, therefore limiting customers to receiving assistance from water companies or charitable organizations. Aqua IC at 3-4, IAWC IC at 13. Both companies note that a federal or state program, similar to LIHEAP or PIPP, for water and wastewater bill payment assistance would help make water service more affordable for low-income consumers. Aqua IC at 23, IAWC IC at 13. The People agree that more bill payment assistance options should be made available to help consumers pay water and wastewater bills.

EE+MPC provide examples of water programs from other states, which provide grants, discounts, and income-based billing to low income customers. EE+MPC IC at 8-9. Discount rates, waiver of fixed service charges, late fee exemptions, retrofit kits and leak repair programs are a few of the programs to reduce costs and increase water affordability that are available in other states according to the IAWC's initial comments. IAWC IC at 14-15. The Commission should consider these programs when assessing how to best expand water affordability.

Ameren suggests that utilities offer a program similar to PIPP that incentivizes on-time payments "by providing a credit toward arrearages to help retire unpaid debt." Ameren IC at 20. While the details of such a program, sometimes called an "arrearage reduction program," would need to be worked out, any program that helps customers who pay an affordable amount retire old debt is a step in the right direction. The People are, however, concerned about Ameren's

emphasis on “customer accountability.” See e.g. Ameren IC at 22. While the People understand that the Commission must balance consumer and utility interests, many unaffordability issues are out of customer control, so the Commission and utilities should do everything in their power to ensure that customers who make an effort to pay *an affordable portion* of their bills are not disconnected.

d. Credit and Collections Practices

The People maintain our request that the ICC prohibit utilities from disconnecting or otherwise punishing customers who make a reasonable effort to pay an affordable portion of their utility bills. The People also support EE+MPC’s proposal that all utilities develop a firewall between their billing and assistance departments, to ensure that customers are not “fearful that by reaching out to [their utilities] for assistance they will be more at risk of being disconnected.” EE+MPC at 10. While EE and MPC put this in the context of water utilities, the People believe such a separation would be beneficial in all utility companies.

1. Accommodations Under the Americans with Disabilities Act

The Comments of several companies referenced Spanish-speaking customer service representatives (“CSRs”) but fewer referenced interpretive services for a broad range of languages including American Sign Language. For example, ComEd ensures the availability of Spanish-speaking CSRs and provides language line interpretive services, ComEd IC at 23, MidAmerican also provides language services, MidAmerican IC at 3. In contrast, Aqua Illinois provides Spanish speaking representatives, but made no reference to other languages and stated that they rely on deaf or hearing-impaired customers to provide appropriate communication tools. Aqua IC at 12. Nicor refers to communication access but offers little insight as to how they ensure effective communication. Nicor IC at 11. LanguageLine Solutions is an example of a real-

time telephone interpretation service. LanguageLine includes video American Sign Language and British Sign Language services. A CSR simply calls the service and provides the Company's account information for the CSR and customer to be put on a 3-way call with the interpreter. LanguageLine services should be mandatory for billing, disconnection, and assistance program discussions but would be useful for any customer contact. Available online: <https://www.language.com/>. Illinois Relay Service remains an option for hearing impaired customers. Companies must advertise Relay as an option for customers. Available online: <https://www.itactty.org/illinois-relay>.

Effective communication and whether all the companies are fulfilling their obligations to ensure access to goods and services without barriers to all customers and potential customers is a concern. The Americans with Disabilities Act (the "ADA"), 42 U.S.C.A. § 12182, requires that Deaf and Hearing-Impaired Americans have access to everyday communication and access to goods and services without barriers. The ICC needs to review the applicability of the ADA to utilities' obligations to provide their goods and services to all eligible persons in their service territory. Under the ADA, it is the business, not the customer, that has the legal obligation to ensure access and that assumes the costs of necessary auxiliary aids and services. *Ibid* at §§ 12182, 12183. The ICC should ensure that companies fulfill their legal obligation to ensure their goods and services are available to all deaf and hearing-impaired customers and potential customers without barriers. This must include the provision of all necessary auxiliary aids and services required by the deaf or hearing-impaired customer to have access to service and billing discussions.

2. Accommodations for Customers Facing Financial Hardship

After reviewing the Comments, the People are concerned that collection activities directed at financially-stressed customers may increase customer debts while offering little chance of any significant payment. The utilities' comments on collection activities indicate a fairly traditional response, following the black letter of Commission rules: encourage payment, engage in the required contact attempts, educate on assistance options, and when all else fails, refer to collection and possible disconnection.

Beyond the question of whether these collection activities are effective in the dual purpose of reducing uncollectibles and ensuring customers have continuous access to utilities services, the People are concerned that the utilities' policies and activities often result in an increase of debt for financially stressed customers, with little realistic likelihood of resulting in any significant payment. Offering a variety of payment options is consumer friendly; however, when those options include convenience fees for every transaction, precious household dollars are taken away from already financially stressed customers. See, the reference to transaction fees on the following websites: <https://www.nicorgas.com/business/billing-payment-info/payment-options.html>; <https://www.ameren.com/illinois/account/customer-service>; <https://www.comed.com/MyAccount/MyBillUsage/Pages/PaymentOptions.aspx>; <https://www.amwater.com/ilaw/customer-service-billing/billing-payment-info/> There are costs associated with every payment method, whether it is the utility personnel cost to open an envelope and process a check or accounting for electronic transaction fees for customers who pay online from a bank account, with a debit card, or with a credit card. The Commission should eliminate disparate and/or increased charges based on the method of payment.

Finally, consider the common practice of referring the account to collection. A court collection action will add court fees, and potentially post-judgment interest, and grow the debt well beyond the actual amount owed for service. The judgment will damage the customer's ability to develop the assets necessary to stabilize their finances. The income and assets of low-income customers are also likely to be exempt from collection, making payment unlikely and legal action futile.

Currently there is a collection suspension⁴ in Illinois; however, once the suspension is lifted a judgment creditor will not be able to take the former customers' exempt income and assets to satisfy the judgment. For example, Illinois statutory exemptions include a \$4,000 personal property exemption that applies to funds in a bank account; income from a pension or benefits such as Social Security or SSI are exempt from garnishment; and Illinois law prohibits wage garnishment if the debtor's weekly take home is less than 45 times the minimum wage ($45 \times 9.25 = \$416.25$). 735 ILCS 5/12-704, 12-803, 12-1001. A collection citation should be dismissed if, after examination, the judge discovers that all of a customer's assets and income are exempt. 735 ILCS 5/2-1402 (d-5). Customers who cannot afford utilities are unlikely to have any non-exempt income or assets. As such, the result of a referral to collection is more likely to further harm the customers' credit and increase their financial instability than it is to result in payment.

⁴ Pursuant to Executive Order 2020-25 ([2019 IL EO 20-25](#)), issued April 14, 2020, during the duration of the Gubernatorial Disaster Proclamation related to the outbreak of COVID-19, Sections 5/12-705, 5/12-805, and 5/2-1402 of the Illinois Code of Civil Procedure, that permit the service of a garnishment summons, wage deduction summons, or a citation to discover assets on a consumer debtor or consumer garnishee, are suspended. Extended by subsequent Executive Order through November 14, 2020.

The People agree with Elevate Energy:

[C]ollection practices for utility services, which are critical to survival and health, should not harm people's credit. If people are having trouble paying for their utilities, they are struggling to maintain financial stability. Harming their credit does nothing to repay the utility and makes it even more difficult for the resident to regain stability. Instead, utilities should work with customers to help them pay their bills and stabilize their finances.

EE IC at 6.

e. Energy Efficiency Measures

The People maintain our request that energy efficiency efforts focus on weatherization for low-to-moderate-income consumers. Ameren suggests that more customers could be served through the state's weatherization program if customers are required to make "a small copay" for weatherization services. AIC IC at 40. If our focus is to expand weatherization for the most vulnerable and overburdened customers, any copay is likely untenable. The People do not support requiring a weatherization co-pay for low-to-moderate income consumers but understand that current programs create significant backlogs, delaying widespread weatherization. MidAmerican suggests that energy efficiency programs are ineffective due to "regulatory restrictions." MidAmerican IC at 11. MidAmerican does not go into detail, and it is impossible to know what restrictions it is implicating. The People reassert our support for policy changes that prioritize weatherization of low-income housing, but we do not believe that charging already overburdened consumers more is the best way to accomplish this goal.

f. ARES and ARGS

The People support CUB's comments about alternative retail electricity suppliers ("ARES") and alternative retail gas suppliers ("ARGS"). CUB notes that:

According to the Office of Retail Market Development’s Annual Report for 2020, [ARES] have cost Illinois ratepayers more than \$1 billion since 2015. A huge barrier to energy assistance program effectiveness is high supply rates for many residential customers, especially low-income households. The Home Energy Affordability and Transparency Act [“HEAT”] helped to protect households receiving [LIHEAP] benefits from predatory supply rates; however, not all eligible households actually receive LIHEAP benefits. Additionally, many households that receive alternative supply service and do not qualify for energy assistance are unaware of the often-significant overcharge from their supply rate compared with the utility Price to Compare. Without better consumer protections when it comes to supply choice, residential customers will continue to overpay, and programs that seek to enhance utility affordability will fall short of their potential.”

CUB IC at 2. The People agree with CUB’s assessment of the ARES and ARGS problems and support stronger consumer protections to guard ratepayers from predatory practices.

g. Conclusion

Wherefore, the People request that the Commission adopt the recommendations set forth in our initial and reply comments.

Respectfully submitted,

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